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- and -

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Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Debtors.	:	
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NOTICE OF SECOND REVISED LIST OF  
DEBTORS' ORDINARY COURSE PROFESSIONALS

PLEASE TAKE NOTICE that pursuant to the Order Under 11 U.S.C. §§ 327,  
330, And 331 Authorizing Retention Of Professionals Utilized By Debtors In Ordinary Course

Of Business dated November 4, 2005 (the "Order"), the Debtors are authorized to employ and retain additional professionals utilized by the Debtors in the ordinary course of business (collectively, the "Ordinary Course Professionals") in their sole discretion without the need to file individual retention applications for each by filing with the Bankruptcy Court a supplement to Exhibit 1 to the Order. The Debtors' Second Revised List Of Ordinary Course Professionals (the "Second Revised OCP List") is attached hereto as Exhibit A.

PLEASE TAKE FURTHER NOTICE that pursuant to the Order, each Ordinary Course Professional included in the Second Revised OCP List who was not previously included on Exhibit 1 to the Order shall file with this Court, and serve on the "Interested Parties" (as described in the Order), an Affidavit of Legal Ordinary Course Professional, substantially in the form of the affidavit attached as Exhibit 2 to the Order, or an Affidavit of Non-Legal Ordinary Course Professional, substantially in the form of the affidavit attached as Exhibit 3 to the Order, as applicable (Exhibit 2 and Exhibit 3, together, the "Affidavit").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order, the Interested Parties shall have 10 days after receipt of each Ordinary Course Professional's Affidavit (the "Affidavit Objection Deadline") to object to the retention of such Ordinary Course Professional. The objecting party shall serve any such objection upon the Interested Parties and the respective Ordinary Course Professional on or before the Affidavit Objection Deadline. If any such objection cannot be resolved within ten days of its receipt, the matter shall be scheduled for hearing before this Court at the next regularly-scheduled omnibus hearing occurring more than ten days thereafter or such date as is otherwise agreeable to the parties thereto.

PLEASE TAKE FURTHER NOTICE that if no objection is received from any of the Interested Parties on or before the Affidavit Objection Deadline with respect to any particular Ordinary Course Professional, or if any objection submitted is timely resolved as set forth above, the Debtors shall be authorized, without further order of this Court, to retain such professional as a final matter.

Dated: New York, New York  
March 16, 2006

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

By: /s/ John Wm. Butler, Jr.  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
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333 West Wacker Drive, Suite 2100  
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By: /s/ Kayalyn A. Marafioti  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)  
Four Times Square  
New York, New York 10036  
(212) 735-3000

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Exhibit A  
Second Revised List Of Ordinary Course Professionals

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
A.S.K. Services, Inc.	42180 Ford Rd., Ste. 101 Canton, MI 48187	Legal Services
Adams & Adams	PO Box 1014 Pretoria 0001 South Africa	Legal Services*
Adelson, Testan & Brundo	100 Ocean Gate, Ste. 830 Long Beach, CA 90802	Legal Services
American Appraisal Associates	411 E. Wisconsin Ave., Ste. 1900 Milwaukee, WI 53201	Tax Consultancy Services
Anne Murphy Patent Services	PO Box 2128 Eads St. Arlington, VA 22202	Non - Legal IP Services
Antonelli Terry Stout & Krause, LLP	1300 N. 17th St., Ste. 1800 Arlington, VA 22209	Legal Services
Arent, Fox, Kintner, Plotkin & Kahn PLLC	1050 Connecticut Ave. N.W. Washington, DC 20036	Legal Services
Asset Management Resources, Inc.	26211 Central Park Blvd. Southfield, MI 48076	Tax Consultancy Services
Association of Business Advocating Tariff Equity (A.B.A.T.E.)	PO Box 67000 Detroit, MI 48267	Legal Services

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\* Certain of the services indicated by an asterisk (\*) are, to some extent, provided by a non-U.S. professional and/or performed outside of the United States. The Debtors nevertheless submit that such services provide a direct benefit to the Debtors' estates.

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Baker & McKenzie LLP	<p>660 Hansen Way Palo Alto, CA 94304</p> <p>805 3rd Ave. New York, NY 10022</p> <p>815 Connecticut Ave. N.W. Washington, DC 20006</p> <p>701 Brickell Ave., Ste. 1600 Barnett Tower Miami, FL 33131</p> <p>PO Box 10220 El Paso, TX 79995</p> <p>One Prudential Plaza 130 E. Randolph Dr. Chicago, IL 60601</p> <p>32 Avenue Kleber BP 2112 75771 Paris Cedex 16 France</p> <p>Avda. Leandro N. Alem 1110, piso 13 Cdad. de Buenos Aires C.P. C1001AAT Argentina</p> <p>Pl. Triunfo de la Republica 3304, Piso 2 Partido Escobedo 32330 Juarez, Chihuahua Mexico</p> <p>Trench, Rossi e Wantanabe - Advogados Av. Dr. Chucri Zaidan, 920, 13 andar Market Place Tower I São Paulo, SP, 04583-904 Brazil</p> <p>100 New Bridge Street London EC4V 6JA United Kingdom</p>	Tax Legal and Consulting Services*
Balch & Bingham LLP	<p>PO Box 306 Birmingham, AL 35201</p>	Legal Services
Barnes & Thornburg LLP	<p>1313 Merchant Bank Bldg. 11 S. Meridan St. Indianapolis, IN 46204</p>	Legal Services
Barnett Associates, Inc.	<p>61 Hilton Ave. Garden City, NY 11530</p>	Tax Consultancy Services
Bell Anderson & Sanders LLC	<p>496 Broadway Laguna Beach, CA 92651</p>	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Berger & Berger	555 International Dr., Ste. 800 Buffalo, NY 14221	Legal Services
Beusse, Brownlee, Wolter, Mora & Maire, P.A.	390 N. Orange Ave. Ste. 2500 Orlando, FL 32801	Legal Services
Birch, de Jongh & Hindels	Poinsettia House at Bluebeard's Castle 1330 Estate Tarnbjerg St. Thomas, Virgin Islands 00802	Legal Services
Bliss McGlynn P.C.	2075 W. Big Beaver Rd., Ste. 600 Troy, MI 48084	Legal Services
BNP Paribas Securities Corp.	787 7th Ave. New York, NY 10019	Investment Banking Services
Boehl Stopher & Graves, LLP	400 West Market St., Ste. 2300 Louisville, KY 40202	Legal Services
Booth Udall, PLC	1423 S. Higley Rd., Ste. 110 Mesa, AZ 85206	Legal Services
Bowman and Brooke LLP	50 W. Big Beaver Rd., Ste. 600 Troy, MI 48084  150 S. 5th St., Ste. 2600 Minneapolis, MN 55402  160 W. Santa Clara St., Ste. 1150 San Jose, CA 95113  PO Box 1414 NCB 13 Minneapolis, MN 55480  Riverfront Plaza West Tower 901 E. Byrd St., Ste. 1500 Richmond, VA 23219	Legal Services
Braun Kendrick Finkbeiner PLC	Second National Bank Bldg. 101 Fashion Sq. Blvd. Saginaw, MI 48603	Legal Services
Brennan Steil & Basting SC	1 East Milwaukee St. Janesville, WI 53547	Legal Services
Brown & James, P.C.	Richland Executive Plaza 525 West Main, Ste. 200 Belleville, IL	Legal Services
BSI America Inc.	12110 Sunset Hills Road, Ste. 140 Reston, VA 20190  13910 Collections Center Dr. Chicago, IL 60693	Auditing Services
BSI Management Systems	12110 Sunset Hills Rd., Ste. 140 Reston, VA 20190  13910 Collections Center Dr. Chicago, IL 60693	Auditing Services
Bugbee & Conkle	National City Bank Bldg. 405 Madison, Ste. 1300 Toledo, OH 43604	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
C&S Patent and Law Office	KPO Box 103 Seoul 110 601 Republic of Korea	Legal Services*
Cabinet Michel Poupon	3 Rue Ferdinand Brunot 88026 Epinal Cedex France	Legal Services*
Cacheaux, Cavazos & Newton	Convent Plaza 333 Convent St. San Antonio, TX 78205	Legal Services
Cadena Law Firm, P.C.	1017 Montana Ave. El Paso, TX 79902	Legal Services
Cardinal Law Group	1603 Orrington Ave., Ste. 2000 Evanston, IL 60201	Legal Services
Cattel, Tuyn & Rudzewicz, PLLC	Governors Place 33 Bloomfield Hills Pkwy, Ste. 120 Bloomfield Hills, MI 48304	Legal Services
Charles K. Veenstra	631 Windsor Run Bloomfield Hills, MI 48304	Legal Services
Cherry, Edson and Kelly	175 Fulton Ave. Hempstead, NY 11550	Legal Services
Chester Willcox & Saxbe LLP	65 E. State St. Ste. 1000 Columbus, OH 43215	Legal Services
Chevez Abogados, S.C.	Bosque de Ciruelos 168, 6º Piso Bosques de las Lomas 11700 Mexico, D.F. Mexico	Legal Services*
China Patent Agent (H.K.) Ltd.	China Patent Agent HK Ltd 23 Harbour Rd. Wanchai Hong Kong Hong Kong  China Patent Agent (HK) Ltd Bank of China Harbour Rd. Hong Kong Hong Kong	Legal Services*
Christie, Parker & Hale, LLP	350 W. Colorado Blvd., Ste. 500 Pasadena, CA 91109	Legal Services
Ciara Systems, Inc.	13112 Ludlow Huntington Woods, MI	Legal Services
Clark Consulting	101 Constitution Ave. N.W. Washington, D.C. 20001	Tax Advisory and Advocacy Services
Clark Hill P.L.C.	500 Woodard Ave., Ste. 3500 Detroit, MI 48226  1600 First Federal Bldg. 1001 Woodward Ave. Detroit, MI 48226	Legal Services
Clark, Thomas & Winters, PC	PO Box 1148 Austin, TX 78767	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Colin Hull	PO Box 827 London Colney St. Albans Herts. AL1 9AB United Kingdom	
Conestoga-Rovers & Associates, Inc.	2055 Niagara Falls Boulevard, Ste. 3 New York, NY 14304	Non-Legal Services
Consortium Industriel	Commercial & Maritime 19, Boulevard Imam Ali Kenitra Morocco	Customs Consultancy*
Conway McKenzie & Dunleavy Inc.	401 S. Old Woodward, Ste. 340 Birmingham, MI 48009	Legal Services
Couch White, LLP	540 Broadway Albany, NY 12201	Legal Services
Couzens, Lansky Fealk Ellis Roeder & Lazar, PC	39395 West 12 Mile Road, Ste. 200 Farmington Hills, MI 48334	Legal Services
Cramer & Laws	Hubertusstrasse 15 D-59929 Brilon, Germany	Legal Services*
Crew & Buchanan	2580 Kettering Tower Dayton, OH 45423	Legal Services
Crowley Stringer & Fenske LLP	456 Montgomery Street, 17th Fl. San Francisco, CA 94104	Legal Services
Customs Network Ltd.	36 Park Rd. Benfleet Essex SS7 3PP United Kingdom	Customs Advocacy*
Dechert LLP	30 Rockefeller Plaza New York, NY 10112	Tax Legal Services
Deloitte & Touche	6 Shenton Way #32-00 DBS Building Tower Two 068809 Singapore  17,21,22Fl., Korea First Bank Building 100 Gongpyeong-dong, Jongro, Seoul 110-702 Korea  30/F Bund Center 222 Yan An road East Shanghai 200002 China	Tax Services*
DePenning & DePenning	10 Government Place East Kolkata 700 069 India	Legal Services*

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Det Norske Veritas	16340 Park Ten Place, Ste. 100 Houston, TX 77084  3 Cathedral Street Palace House London SE1 9DE United Kingdom  CO Banque Nationale de Paris 77 Blvd. Richelieu 92500 Rueil Malmaison France  64 Avenue D Haifa Hermes Park Bt A Marseille 13008 France	Auditing Services*
Dewitt Ross & Stevens	Capitol Square Office 2 E. Mifflin St., Ste. 600 Madison, WI 53703	Legal Services
Dickinson Wright P.L.L.C.	500 Woodward Ave., Ste. 4000 Detroit, MI 48226	Legal Services
Dierker & Associates, PC	3331 W. Big Beaver Rd., Ste. 109 Troy, MI 48084	Legal Services
Dinsmore & Shohl, LLP	255 East Fifth Street, Ste. 1900 Cincinnati, OH 45202  175 South Third St., 10 <sup>th</sup> Floor Columbus, OH 43215  1 South Main Street, Ste. 1300 Dayton, OH 45402	Legal Services
DLA Piper Rudnick Gray Cary US LLP	2000 University Avenue East Palo Alto, CA 94303	Legal Services
Donald E. Shrey Ph.D., CRC dba University Rehabilitation, Inc.	5058 MSB 231 Albert Sabin Way Cincinnati, OH 45267	Legal Services
Downs & Stanford, P.C.	2001 Bryan St., Ste. 4000 Dallas, TX 75201	Legal Services
Drew & Napier	20 Raffles Place #17-00 Ocean Towers Singapore 048620 Singapore	Tax Consultancy Services*
Drew, Eckl & Farnham, LLP	Drew Eckl & Farnham LLP 880 W. Peachtree St. N.W. Atlanta, GA 30357	Legal Services
Drinker Biddle & Reath LLP	1 Logan Square 18th & Cherry Streets Philadelphia, PA 19103	Legal Services
DuCharme, McMillan & Associates, Inc.	312 Plum Street Suite 1100 Cincinnati, OH 45202	Tax Compliance Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Due, Doyle, Fanning, Ewing & Metzger, LLP	55 Monument Circle 900 Circle Tower Bldg. Indianapolis, IN 46204	Legal Services
Dykema Gossett P.L.L.C.	400 Renaissance Ctr. PO Box 79001, Drawer 1787 Detroit, MI 48243  55 East Monroe Street Chicago, IL 60603	Legal Services
Eldridge Cooper Steichen & Leach, PLLC	110 W. 7th St., Ste. 200 Tulsa, OK 74119	Legal Services
Ernst & Young	6 rue Jean Monnet L2180 Luxembourg	Tax Services and Customs Consultancy*
Ernst & Young AG	Rothenbaumchaussee 78 20148 Hamburg Postfach 30 17 09 2036 Hamburg Germany	
Ernst & Young Hua Ming	23/F, The Center 989 Chang Le Road Shanghai, 200031 PRC	
Ernst & Young Tower	B-26 Qutab Institutional Area New Delhi, 110016 India	
Shin Nihon Ernst & Young	Hibiya Kokusai Bldg. 20 <sup>th</sup> Floor 2-2-3, Uchisaiwai-cho Chiyodaku, Tokyo 100-0011	
Eyster, Key, Tubb, Weaver & Roth	402 E. Moulton St. S.D. Decatur, AL 35601  PO Box 1607 Decatur, AL 35602	Legal Services
Falkowski PLLC	PO Box 650 Novi, MI 48376-0650	Legal Services
Fennemore Craig, Professional Corporation	3003 North Central Ave., Ste. 2600 Phoenix, AZ 85012	Legal Services
Foster, Swift, Collins & Smith, P.C.	313 S. Washington Sq. Lansing, MI 48933	Legal Services
Frost Brown Todd LLC	2200 PNC Center 201 East Fifth Street Cincinnati, OH 45202-4182	Legal Services
Gable & Gotwals Law Firm	1100 Oneok Plaza 100 W. 5th St., Ste. 100 Tulsa, OK 74103	Legal Services
Garcia & Villarreal LLP	4401 North McColl Road McAllen, TX 78504	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Gielowski and Steiner, LLP	135 Delaware Avenue, Ste. 405 Buffalo, NY 14202	Legal Services
Global Quality Institute	37 Marotta Ave. Brampton, ON L6X 4W9 Canada	Auditing Services
Goldberg Segalla LLP	665 Main St., Ste. 400 Buffalo, NY 14203	Legal Services
Gowling Lafleur Henderson LLP	Box 466, Station D Ottawa, ON K1P 1C3 Canada  160 Elgin St., Ste. 2600 Ottawa, ON K1P 1C3 Canada	Legal Services*
Grassi & Toering, PLC	888 West Big Beaver Road, Ste. 750 Troy, MI 48084	Legal Services
Gresk & Singleton	950 S. Meridian St., #410 Indianapolis, IN 46225	Legal Services
Gwinn & Roby	4100 Renaissance Twr. 1201 Elm St. Dallas, TX 75270	Legal Services
Hack, Piro, O'Day, Merklinger, Wallace & McKenna, P.A.	30 Columbia Tkp. Florham Park, NJ 07932	Legal Services
Hamberger & Weiss	1725 Statler Towers 107 Delaware Ave. Buffalo, NY 14202	Legal Services
Harlan and Harlan	1360 S. 5th St. St.. Charles, MO 63301	Legal Services
Harris Beach LLP	99 Garnsey Rd. Pittsford, NY	Legal Services
Hartman & Hartman P.C.	15 N. Franklin, Ste. 250 Valparaiso, IN 48383  552 E. 700 N. Valparaiso, IN 46383	Legal Services
Heller Ehrman White & McAuliffe	120 W. 45th St., 21st Fl. New York, NY 10036-4041  PO Box 60000 San Francisco, CA 94160-3536  7 Times Square New York, NY 10036	Legal Services

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Hewitt & Associates	101 W. Big Beaver Rd., Ste. 300 Troy, MI 48084  PO Box 95135 Chicago, IL 60694  100 Half Day Rd. Lincolnshire, IL 60069  PO Box 95135 Chicago, IL 60694	Auditing Services
Hogan & Hartson, LLP	555 13th St. N.W. Washington, D.C. 2004	Legal Services*
Horwood, Marcus & Berk Chartered	180 N. Lasalle St. Chicago, IL 60601	Tax Consultancy Services
Hudson, Potts & Bernstein	130 Desiard St. Monroe, LA 71210	Legal Services
Hunton & Williams LLP	Bank of America Plaza, Ste. 4100 600 Peachtree Street, N.E. Atlanta, GA 30308-2216	Legal Services
Huron Consulting Services LLC	550 W. Van Buren St. Chicago, IL 60607	Financial Advisory Services
Ice Miller	1 American Sq., #82001 Indianapolis, IN 46282	Legal Services
INDIEC Indiana Industrial Energy Consumers, Inc.	1700 1 American Sq. Box 82053 Indianapolis, IN 46282-0003	Legal Services
Ivins, Phillips & Barker Chartered	1700 Pennsylvania Ave., N.W. Washington, D.C. 20006	Legal Services
J. Gordon Lewis dba J. Gordon Lewis, PLLC	441 N. Evansdale Dr. Bloomfield Hills, MI 48304	Legal Services
Jefferson Wells	4000 Town Ctr., Ste. 725 Southfield, MI 48075	Auditing Services
John A. Artz P.C.	28333 Telegraph Rd., Ste. 250 Southfield, MI 48034	Legal Services
Johnston Barton Proctor & Powell LLP	1901 6th Ave. N., Ste. 2900 Birmingham, AL 35203	Legal Services
Keating, Muething & Klekamp, P.L.L.	1400 Provident Twr. 1 E. 4th St. Cincinnati, OH 45202	Legal Services
Keefe and Associates	24405 Gratiot Ave. Eastpointe, MI 48021	Legal Services
Kenneth Mason	The Book Barn Westbourne Hampshire, PO10 8RS United Kingdom	Legal Services*
Kenyon & Kenyon	One Broadway New York, NY 10004	IP Legal Services
Kevin P. Weldon	5935 Westchester St. Alexandria, VA 22310	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Kim & Chang	Seyang Bldg. 223 Naeja Dong Chongro Du Seoul 110 Republic of Korea  Seyang Bldg. 223 Naeja Dong Chongro Ku Seoul Republic of Korea  Seyang Bldg. 223 Naeja-Dong, Jongno-Gu Seoul Republic of Korea	Tax Consultancy Legal Services*
Kirton & McConkie	60 E. S. Temple No. 1800 Salt Lake City, UT 84145	Legal Services
KPMG (Canada)	2000 McGill College Avenue, Ste. 1900 Montreal, Quebec H3A 3H8 Canada	Tax Compliance Services*
KPMG LLP (UK)	St James' Square Manchester M2 6DS United Kingdom	
KPMG Adoügyviteli Kft	1139 Budapest, Forgach u. 4. Hungary	
Kronish Lieb Weiner & Hellman LLP	1114 Ave. of the Americas, Ste. 4600 New York, NY 10036	Legal Services
L.C. Begin & Associates, PLLC	510 Highland Ave. PMB 403 Milford, MI 48381-1586	Legal Services
Hamilton, Brown & Babst b/k/a Lamothe & Hamilton, APLC	601 Poydras St., Ste. #2750 New Orleans, LA 70130	Legal Services
Lathrop & Gage	2345 Grand Blvd., Ste. 2800 Kansas City, MO 64108	Legal Services
Lavin O'Neil Ricci Cedrone & DiSipio	Suite 500 190 N. Independence Mall W. Philadelphia, PA 19106  8000 Midlantic Dr., Ste. 201 S. Mount Laurel, NJ 08054  780 3rd Ave. New York, NY 10017	Legal Services
Law Office of Robert E. Willyard	600 W. Santa Ana Blvd., #101 Santa Ana, CA 92701	Legal Services
Law Offices of Albert M. Gutierrez, P.C.	111 Soledad, Suite 1310 San Antonio, TX 78205	Legal Services
Law Offices of Brian C. Pauls	919 S. Harrison St., Ste. 320 Fort Wayne, IN 46802	Legal Services
Law Offices of Daniel Roemer, P.C.	1111 Civic Drive, Ste. 380 Walnut Creek, CA 94596	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Law Offices of Thomas J. Trenta, PLLC	33 Bloomfield Hills Parkway, Ste. 155 Bloomfield Hills, MI 48304	Legal Services
Lee Tsai & Partners Attorneys	5A, 218 Tun Hwa S. Road Sec. 2 Taipei 106, Taiwan, R.O.C.	Legal Services
Leger Robic Richard, L.L.P.	Centre CDP Capital 1001 Victoria Sq. Bloc E. 8th Fl. Montreal, PQ H2Z 2B7 Canada	Legal Services*
Lenox, Socey, Wilgus, Formidoni, Brown, Giordano & Casey	3131 Princeton Pike - 1B Trenton, NJ 08648	Legal Services
Letson, Griffith, Woodall, Lavelle & Rosenberg	155 S. Park Ave. Warren, OH 44482  PO Box 151 Warren, OH 44482-0151	Legal Services
Levasseur & Levasseur	28105 Greenfield Rd., Ste. 120 Southfield, MI 48076	Legal Services
Lewis & Kappes, P.C.	c/o Jon P Wickes, Jr. PO Box 82053 1700 One American Sq. Indianapolis, IN 46282	Legal Services
Lippert, Humphreys, Campbell, Dust & Humphreys, P.C.	Ste. 410 Plaza N. 4800 Fashion Sq. Blvd. Saginaw, MI 48604	Legal Services
Locke Reynolds LLP	201 N. Illinois St., Ste. 1000 PO Box 44961 Indianapolis, IN 46244	Legal Services
Locker & Lee	6600 E. Campus Circle Dr., Ste. 310 Irving, TX 75063	Legal Services
Manitz, Finsterwald & Partner	Postfach 31 02 20 80102 Munchen Germany	Legal Services*
Marcus Orbelius, Ekonom Support AB	Tallkrogsplan 93, 122 60 ENSKEDE SWEDEN	
Maria Luisa Flores Garciadiego	Avenida Universidad 2014 Edificio Paraguay, Ground Fl. #4 Colonia Romero de Terreros C.P. 04310, Delegacion Coyoacan Mexico, D.F. Mexico	Customs Advisory Services*
Mark A. Navarre	200 S. Main St. Room B-1 PO Box 537 Urbana, OH 43078	Legal Services
Mark Lewis, Barrister	2 Braemore Gardens Toronto, Ontairo, Canada, M6G 2C8	Legal Services
Marks & Clerk	Alpha Tower, Suffolk Street Queensway, Birmingham, B1 1TT UK	IP Legal Services

<b><u>NAME OF PROFESSIONAL</u></b>	<b><u>ADDRESS OF PROFESSIONAL</u></b>	<b><u>DESCRIPTION OF SERVICES</u></b>
Marshall, Gerstein & Borun	6300 Sears Twr. 233 S. Wacker Dr. Chicago, IL 60606	Legal Services
Marylou J. Lavoie	1 Banks Rd. Simsbury, CT 06070	Legal Services
McCarter & English	Mellon Bank Ctr., Ste. 700 1735 Market St. Philadelphia, PA 19103	Tax Consultancy Services
McCarthy Tetrault LLP	Suite 4700 Toronto Dominion Bank Twr., Box 48 Toronto, ON M5K 1E6 Canada	Legal Services*
McCarthy, Lebit, Crystal & Liffman Co., L.P.A.	1800 Midland Building 101 W. Prospect Ave. Cleveland, OH 44115	Legal Services
McElroy, Deutsch, Mulvaney and Carpenter, LLC	100 Mulberry St. Newark, NJ 07102	Legal Services
McGann, Bartlett and Brown	111 Founders Plaza, Ste. 1201 East Hartford, CT 06108	Legal Services
McGlynn & Luther	500 N. Broadway, Ste. 1515 Saint Louis, MO 63102	Legal Services
McKenna Long & Aldridge LLP	1900 K St. N.W. Washington, D.C. 20006	Legal Services
McNees Wallace & Nurick LLC	P O Box 1166 100 Pine St. Harrisburg, PA 17108	Legal Services
Michael D. Schloff, PLLC	6905 Telegraph Rd., Ste. 215 Bloomfield Hills, MI 48301	Legal Services
Micheal, Best and Fredrick LLP	100 E. Wisconsin Ave., S300 Milwaukee, WI 53202	Legal Services
Miller Johnson Snell & Cummisecky, PLC	800 Calder Plaza Bldg., 250 Monroe Ave. Grand Rapids, MI 16203	Legal Services
Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, PC	1 Financial Ctr. Boston, MA 02111	Legal Services
Moffatt Thomas Barrett Rock & Fields -Chartered	101 South Capitol Blvd., 10th Fl. Boise, Idaho 83702	Legal Services
Momsen, Leonardos & Cia	Rua Teofilo Otoni 63 10 Andar Centro Rio de Janeiro RJ 20090-080 Brazil	Legal Services*
Moore Hansen & Sumner	225 S. 6th St., Ste. 4850 Minneapolis, MN 55402	Legal Services
Morgan, Lewis & Bockius LLP	101 Park Ave. New York, NY 10178  1111 Pennsylvania Ave., NW Washington, DC 20004	Legal Services
Mounce, Green, Myers, Safi & Galatzan	100 N. Stanton, Ste. 1700 El Paso, TX 79901-1448	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Naciri & Associates Gide Loyrette Nouel	52, Boulevard Zerktouni Espace Erreda 5eme etage 20000 Casablanca Morocco	Customs Advisory Services Legal Services*
Narvaez law Firm, P.A.	P.O. Box 25967 Albuquerque, NM 87125	Legal Services
Neal Gerber & Eisenberg, LLP	2 N. Lasalle St. Chicago, IL 60602	Legal Services
Ogne, Alberts & Stuart, P.C.	1869 E. Maple Rd. Troy, MI 48083	Legal Services
Parker and Irwin	348 W. Hospitality Lane San Bernadino, CA 92408	Legal Services
Paul E. Riegel, Esq.	2525 N. 124th St. Brookfield, WI 53005	Legal Services
Paul, Hastings, Janofsky & Walker LLP	515 S. Flower St., 24th Fl. Los Angeles, CA 90071  600 Peachtree St. N.E., Ste. 2400 Atlanta, GA 30308	Legal Services
Pedersen, Keenan, King, Wachsberg & Andrzejak, P.C.	4057 Pioneer Dr., Ste. 300 Commerce Township, MI 48390	Legal Services
Pelaez Alonso, S.C.	Colonia del Valle C.P. 03100, Delegacion Benito Juarez Mexico, D.F. Mexico	Customs Advisory Services*
Phelps Dunbar LLP	Canal Place 365 Canal St. 2000 New Orleans, LA 70130  111 East Capitol, Ste. 600 Jackson, MS 39225  PO Box 23066 Jackson, MS 39255	Legal Services
Phifer & White, P.C.	L.B. Kind Building, Ste. 500 1274 Library St. Detroit, MI 48246	Legal Services
Phillips Ormonde and Fitzpatrick	367 Collins St. Melbourne 3000 Australia  PO Box 323 Collins St. W. 8007 Melbourne Australia	Legal Services*
Pillsbury Winthrop Shaw Pittman LLP	2 Houston Ctr. 909 Fannin, 22nd Fl. Houston, TX 77010  PO Box 60000 San Francisco, CA 94160	Legal Services
Plews Shadley Racher & Braun	1346 N. Delaware St. Indianapolis, IN 46202	Legal Services

<u>NAME OF PROFESSIONAL</u>	<u>ADDRESS OF PROFESSIONAL</u>	<u>DESCRIPTION OF SERVICES</u>
Plunkett & Cooney, P.C.	38505 Woodward, Ste. 2000 Bloomfield Hills, MI 48304  900 Marquette Bldg. 243 W. Congress, Ste. 800 Detroit, MI 48226  1695 Woodward Ave., Ste. 210 Bloomfield Hills, MI 48013	Legal Services
Porterfield, Harper & Mills, P.A.	22 Inverness Center Pkwy, Ste. 600 Birmingham, AL 35242  PO Box 530790 Birmingham, AL 35253	Legal Services
PriceWaterhouseCoopers	1301 K Street N.W. Suite 800W Washington, DC 20005  Marino Escobedo 573 Col. Rincon Del Bosque Mexico DF 11580 Mexico  AV Tecnologico 100 Piso 6 76030 Queretaro Qro Mexico  North American Center 5700 Yonge St., Ste. 1900 North York, ON M2M 4K7 Canada  202 Hi Bin Road Shanghai 200021 China	Tax Advisory and Advocacy Services*
Prichard, Hawkins, Davis & Young, LLP	Union Square, Ste. 600 10101 Reunion Place San Antonio, TX 78216	Legal Services
Quan, Burdette & Perez, P.C.	5177 Richmond Ave., Ste. 800 Houston, TX 77056	Legal Services
Quarles & Brady LLP	441 East Wisconsin Avenue, Ste. 2040 Milwaukee, WI 53202	Legal Services
Quattlebaum, Grooms, Tull & Burrow PLLC	111 Center St., Ste. 1900 Little Rock, AR 72201	Legal Services
Ralph L. Hensler	1623 3rd Ave. 20G New York, NY 10128	Legal Services
Reising, Ethington, Barnes Kisselle, P.C.	201 W. Big Beaver Ste. 400 Troy, MI 48084	Legal Services
Robin, Carmack and Gonias, LLP	14771 Plaza Dr., Ste. D Tustin, CA 92780	Legal Services
Roetzel and Andress	222 S. Main St. Akron, OH 43308	Legal Services

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Rogitz & Associates	750 B St., Ste. 3120 Symphony Twr. San Diego, CA 92101	Legal Services
Rumberger Kirk & Caldwell P.A.	300 S. Orange Ave. Lincoln Plaza, Ste. 1400 Orlando, FL	Legal Services
Russell & Stoychoff	2855 Coolidge Hwy, #218 Troy, MI 48084	Legal Services
Sager and Savage	5152 Katella Ave., Ste. 104 Los Alamitos, CA 90720	Legal Services
Samil PricewaterhouseCoopers	Kukje Center Building 191191 Hankangro 2ga Yongsanku Seoul 140-702 Korea	Tax Services*
Scheuer Mackin & Breslin LLC	11025 Reed Hartman Highway Cincinnati, OH 45242	Legal Services
Schmeiser, Olson & Watts	18 E. University Dr., Ste. 101 Mesa, AZ 85201  3 Lear Jet Lane, Ste. 201 Latham, NY 12110  125 High Rock Ave. Saratoga Springs, NY 12866	Legal Services
Secrest, Wardle, Lynch, Hampton, Turex and Morley P.C.	30903 Northwestern Hwy. Farmington Hills, MI 48334  PO Box 634213 Cincinnati, OH 45263	Legal Services
Seyfarth Shaw LLP	55 East Monroe Street, Ste. 4200 Chicago, IL 60603	Legal Services
Sidley Austin Brown & Wood LLP	Square de Meeus 35 B-1000 Brussels Belgium	Legal Services*
Slagle, Bernard & Gorman, P.C.	600 Plaza W. Bldg. 4600 Madison Ave., Ste. 600 Kansas City, MO	Legal Services
Smiley-Smith & Bright CPAs, LLC	4250 Lomac St. Montgomery, AL 36106	Legal Services
Smith, Gambrell & Russell, L.L.P.	1850 M Street N.E., Ste. 800 Washington, DC 20036  1230 Peachtree St. N.E., Ste. 3100 Atlanta, GA 30309	Legal Services
Snell & Wilmer LLP	One Arizona Ctr. 400 E. Van Buren, 10th Fl. Phoenix, AZ 85004  1500 Citibank Twr. 1 S. Church Ave. Tucson, AZ 85701	Legal Services

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Squire, Sanders & Dempsey, L.L.P. - DC	1201 Pennsylvania Ave. N.W. 5th PO Box 407 Washington, DC 20004  1300 Huntington Ctr. 41 S. High St. Columbus, OH 43215  PO Box 643051 Cincinnati, OH 45264	Legal Services
Stockwell, Harris, Widom and Woolv	3580 Wilshire Blvd., #1900 Los Angeles, CA 90010	Legal Services
Stout Risius Ross, Inc.	32255 Northwestern Highway, Ste. 201 Farmington Hills, MI 48334	Valuation Services
Suri & Company	Flat No. 12 Golf Apartments Sujan Singh Park Maharishi Raman New Delhi 110003, India	Legal Services*
Swift Currie McGhee & Hiers, LLP	1355 Peachtree St. N.E., Ste. 300 Atlanta, GA 30309	Legal Services
Thelen Reid & Priest LLP	225 W. Santa Clara St., Suite 1200 San Jose, CA 95113	
Thompson & Knight LLP	1700 Pacific Ave., Ste. 3300 Dallas, TX 75201	Legal Services
Thorn Gershon Tymann and Bonanni, LLP	P.O. Box 15054 Albany, NY 12212	Legal Services
Tsar and Tsai	8th Fl. 245 Dunhua S. Rd. Sec 1 Taipei 106 ROC Taiwan, Province of China	Legal Services*
Turner Reid Duncan Loomer & Patton P.C.	1355 E. Bradford Pkwy, Ste. A Springfield, MO 65804	Legal Services
UHY Mann Frankfort Stein & Lipp Advisors, Inc.	12 Greenway Plaza, 8th Fl. Houston, TX 77046	Legal Services
Vereenigde	PO Box 87930 2508 DH Den Haag Netherlands	Legal Services*
Vicky Farah Law Offices	201 E. Liberty St. Ann Arbor, MI 48104	Legal Services
von Kreisler Selting Werner	PO Box 102241 D-50462 Koln Germany	Legal Services*
Vorys, Sater, Seymour & Pease LLP	52 E. Gay St. P.O. Box 1008 Columbus, OH 43216	Legal Services
Ward Norris Heller & Reidy, LLP	300 State St. Rochester, NY 14614	Legal Services
Washington Patent Services, Inc.	The Office Complex of Pasadena 933 Oleander Way S., Ste. 3 South Pasadena, FL 33707	Legal Services
Watkins Ludlam Winter & Stennis, P.A.	633 North State St. P.O. Box 427 Jackson, MS 39205	Legal Services

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Wax Law Group	2118 Wilshire Blvd., Ste. 407 Santa Monica, CA 90403	Legal Services
Webb Law Firm	436 7th Ave., Ste. 700 Pittsburgh, PA 15219	Legal Services
Webb Ziesenheim Logsdon Orkin & Hanson, P.C.	700 Kopper Bldg. 436 7th Ave., Ste. 700 Pittsburgh, PA 15219	Legal Services
Wells, Anderson & Race, LLC	1700 Broadway, Ste. 1020 Denver, CO 80290	Legal Services
Wesley D. Pack Jr.	201 Donna Mae Lane Leonard, MI 48367  16533 E. Campbell Gilbert, AZ 85234	Legal Services
White and Williams LLP	1800 One Liberty Pl. Philadelphia, PA 19103	Legal Services
WIEG, Inc.	10 E. Doty St., Ste. 800 Madison, WI 53703	Legal Services
Williams & Williams	43 Court St., Ste. 1000 Buffalo, NY 14202	Legal Services
Wimer Law Offices, P.C.	655 Allegheny Avenue Oakmont, PA	Legal Services
Wise, Carter, Child & Caraway	600 Heritage Bldg. 401 East Capitol St., Ste. 600 Jackson, MS 39201  P O Box 651 Jackson, MS 39205	Legal Services
Wood and Richmond	3300 Vickery Rd. N. Syracuse, NY 13212	Legal Services
Wood, Herron & Evans, L.L.P.	2700 Carew Twr. 441 Vine St. Cincinnati, OH 45202	Legal Services
Wooden & McLaughlin, LLP	1 Indiana Sq., Ste. 1800 Indianapolis, IN 46204	Legal Services
Wright Lindsey & Jennings LLP	200 W. Capitol Ave., Ste. 2300 Little Rock, AR 72201	Legal Services
Young & Basile P.C.	3001 W. Big Beaver Rd., Ste. 624 Troy, MI 48084	Legal Services
Yuasa & Hara	Section 206 New Ohtemachi Building 2-1 Ohtemachi 2-Chome Chiyoda-Ku Tokyo 100-0004 Japan  CPO Box 714 Tokyo 100 8692 Japan	Legal Services*
Zeanah, Hust & Summerford	2300 University Blvd. 7th Fl., Am. S. Bldg. Tuscaloosa, AL 35401	Legal Services

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